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Comm. Amdt. _____

Amendment No. 2 to HB2364

**Curtiss
Signature of Sponsor**

AMEND Senate Bill No. 2140*

House Bill No. 2364

By deleting all of the language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-601, is amended by redesignating the present section to be subsection (a) and by adding a new subsection (b) as follows:

(b)

(1) Notwithstanding any other law to the contrary, each county by resolution of its legislative body, adopted by two-thirds (2/3) majority vote, may levy a privilege tax on litigation in all civil and criminal cases instituted in the county, other than those instituted in municipal courts, in addition to all other such privilege taxes authorized by law. Any tax levy adopted under this subsection shall not exceed ten dollars (\$10.00) per case and the proceeds shall be used exclusively for purposes of jail or workhouse construction, re-construction or upgrading, or to retire debt, including principal and interest and related expenses, for same.

(2) Any tax levy adopted under this section shall only be effective until such time as all expenses of the construction, re-construction or upgrading project have been paid or until such time as the debt for such project has been retired. For the purposes of this subsection, debt shall include principal, interest, origination costs and related expenses as well as any debt issued for the purposes of re-financing the original indebtedness.

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SECTION 2. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.